



County of San Bernardino

INTEROFFICE MEMO

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FROM **MARK UFFER**
County Administrative Officer

TO **MEMBERS**
Board of Supervisors

PHONE 7-5418

SUBJECT 2006-07 PROPOSED BUDGET

On March 21, 2006, I presented to the Board of Supervisors a 2006-07 Budget Financing Plan. A copy of that agenda item and the power point presentation is included in the executive summary workbook. That plan provided the basis for distributing locally financed budget targets to general fund financed departments to develop their 2006-07 proposed budgets. The Board of Supervisors approved these budget targets and enclosed in these workbooks are the departmental budgets submitted and reviewed by the County Administrative Office.

The 2006-07 proposed budget workbooks have been designed to be more user friendly for the Board of Supervisors, the departments, and the public. The first workbook is an executive summary of the 2006-07 proposed budget, which includes:

- A Revised Financing Plan Section, which shows changes that have occurred since the original financing plan was adopted. It documents how much financing is available in 2006-07 for building needs, departmental policy items, and other items the Board of Supervisors wish to fund.
- A County Budget Summary Section, which shows the total appropriation, total revenue and total budgeted staffing included in the 2006-07 proposed budget with comparative numbers from the 2005-06 final budget.
- A General Fund Financing Section, which discusses how the general fund is financed in 2006-07.
- A Year-to-Year Department Comparison Section, which shows last year's adopted budget, this year's proposed budget and the dollar and percentage change between the two years for all departmental budget units. A brief explanation of significant changes is also included, as well as a page reference for the second workbook to obtain additional detail.
- A Policy Item Summary Section, which summarizes all the policy items submitted by departments for 2006-07. Policy Items represent any program or workload changes that could not be financed within the current departmental allocation.
- A Fee Summary Section, which summarizes all the fee proposals submitted by departments for 2006-07. Fee ordinance adjustments are not incorporated in the proposed budgets. The majority of the fee proposals include a request to increase appropriation, if the fee is approved.

The second workbook shows the departmental detail of the 2006-07 proposed budget, which includes:

- The department's mission statement.
- The department's strategic goals for 2006-07 as specified in the 2006-07 County Business Plan and presented at the Business Plan Workshop.
- The department's organizational chart, which includes the names of key personnel of the department, what functions the department performs, and how much budgeted staffing by function is included in their 2006-07 proposed budget.
- Five-year budget history line and bar graphs, which illustrate budgeted amounts for the past four years and the proposed level of appropriation, departmental revenue, local cost and budgeted staffing for 2006-07.
- Four-year performance history, which shows the actual level of appropriation, departmental revenue, and local cost for the past three years and estimates for 2005-06.
- Expenditure and financing pie charts, which illustrate what percentage of the 2006-07 proposed appropriation budget is spent on salaries, services and supplies, etc., as well as, the percentage of the 2006-07 proposed financing sources budget that comes from local cost, taxes, fee supported revenues, etc.
- Analysis of the 2006-07 Proposed Budget, which includes line item budget amounts and explanation of any proposed significant changes made by the department within their allocated local cost or other financing sources.
- Performance Measures – When the departments specified their goals and objectives in the 2006-07 County Business Plan they also included performance measures that can monitor the success of their objectives.
- Policy Items – If departmental requests for program or workload changes could not be financed within the current departmental allocation, departments presented these requests as policy items. While the first workbook provided a countywide summary of policy items, this workbook provides more detail about the individual requests. The department has also provided proposed performance measures for each policy item to be used to maintain accountability if funding is provided.
- Fees – If the department is requesting new fees or an adjustment to current fees, the detail of the fee adjustments is contained in this second workbook. The first workbook provided a countywide summary of fee adjustments. This workbook provides more detail about the individual requests, including any associated request for an increase in appropriation authority.